IN THE UNITED STATES PATENT AND TRADEMARK OFFICE Application of: S. WU et al. Attorney Docket No: 20002.0366

Application No.: 10/694,801 Group Art Unit: 1712

Filed: October 29, 2003 Examiner: D. Buttner

For: THIN LAYER-COVERED GOLF BALL WITH

IMPROVED VELOCITY

POWER OF ATTORNEY BY ASSIGNEE

Under the provisions of 37 C.F.R. § 3.71, ACUSHNET COMPANY, the undersigned assignee of record of the entire interest in the above-identified patent/patent application by virtue of an assignment recorded (check as applicable):

Concurrently Herewith

Date Recorded (October 29, 2003)

Reel / Frame (014655/0890)

elects to conduct the prosecution of the application/maintenance of the patent to the exclusion of the inventor(s). The undersigned hereby declares that he has reviewed the above-referenced assignment and hereby declares that, to the best of his knowledge, title is in the Assignee, and further declares that all statements made herein of his own knowledge are true and that all statements made on information and belief are believed to be true. The assignee hereby revokes any previous powers of attorney and appoints the following to prosecute this application/maintain this patent and transact all business in the Patent and Trademark Office connected therewith:

Practitioners associated with Customer Number 23517

all of Swidler Berlin LLP having an address of 3000 K Street, N.W., Suite 300, Washington, D.C. 20007-5116. In addition, please direct all communications to:

CUSTOMER NUMBER 23517 SWIDLER BERLIN LLP 3000 K Street, NW, Suite 300 Washington, D.C. 20007

(202) 424-7500 Telephone

(202) 295-8478 Facsimile

The above-identified attorneys are now to be indicated to have the full power to prosecute the captioned application before the U.S. Patent and Trademark Office.

ASSIGNEE

By:

ACUSHNET COMPANY

Date: 7-13-05

Troy R. Lester
Assistant Secretary



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REQUEST FOR CHANGE IN ATTORNEY DOCKET NUMBER

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Please change the attorney docket number from 20002.0263D to 20002.0366 as indicated in the caption above.

No fee is believed to be due at this time. Should any fee be required, however, please charge such fee to Swidler Berlin LLP Deposit Account No. 195127, Order No. 20002.0366.

> Respectfully submitted, SWIDLER BERLIN LLP

Dated: August 11, 2005

Stephanie D. Scruggs, Registration No. 54,432

SWIDLER BERLIN LLP 3000 K Street, NW, Suite 300 Washington, D.C. 20007 (202) 424-7755 Telephone

(202) 295-8478 Facsimile